

SENATE No. 1365

The Commonwealth of Massachusetts

PRESENTED BY:

Richard R. Tisei

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Relative to Tax Credits for Student User Fees.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard R. Tisei	Middlesex and Essex
Bruce E. Tarr	First Essex and Middlesex
Michael R. Knapik	Second Hampden and Hampshire
Robert L. Hedlund	Plymouth and Norfolk
Scott P. Brown	Norfolk, Bristol and Middlesex
Katherine Clark	32nd Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO TAX CREDITS FOR STUDENT USER FEES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 1. Subpart B of Section 3 of chapter 62 of the General Laws, as appearing in the 2006 Official
2 Edition, is hereby amended at the end thereof by adding the following paragraph:-

3 (16) Any taxpayer with one or more dependents enrolled in a public school in the Commonwealth shall be
4 allowed a credit against the tax liability imposed by this chapter equivalent to the total amount of fees
5 paid for participation in school athletics and other student extracurricular activities authorized under
6 section 47 of chapter 71, or \$500, whichever is less.

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